IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE P.R.RAMAN

FRIDAY, THE 5TH JANUARY 2007 / 15TH PAUSHA 1928

WP(C).No. 611 OF 2007(W)

PETITIONER:

M/S. LEATHER LAND,
LISSY HOSPITAL ROAD, ERNAKULAM,
REPRESENTED BY ITS MANAGING PARTNER,
P.K.NOUSHAD.

BY ADV. SRI.V.P.SUKUMAR

RESPONDENTS:

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1. THE SALES TAX OFFICER,
IIND CIRCLE, KALAMASSERY AT PALARIVATTOM.

2. THE DEPUTY COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

3. THE INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

GOVT. PLEADER SRI. SOJAN JAMES.

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 05/01/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

P.R. RAMAN, J.

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W.P.(C) NO. 611 OF 2007

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DATED THIS, THE 5TH DAY OF JANUARY, 2007

J U D G M E N T

Petitioner seeks for a direction to the second respondent to consider and pass orders on Ext.P4 revision expeditiously and till such time, to keep in abeyance further proceedings pursuant to Ext.P6 notice issued under the Revenue Recovery Act.

2. Ext.P5 is an order passed by the Deputy Commissioner, the second respondent herein, on 4.5.2005 in an interlocutory application for stay, pending consideration of the revision petition. As per the said order, petitioner was required to pay an amount of Rs. 1,00,000/- as a condition for granting stay of recovery of the balance amount of penalty. More than 1 1/2 years have elapsed after Ext.P5 order was passed. No challenge whatsoever was made to that order. Petitioner did not admittedly comply with the said order. As such he has lost the benefit of the said order passed by the revisional authority. The revenue recovery proceedings initiated in such circumstances, cannot be faulted and as such the writ petition is liable to be dismissed.

Accordingly, the writ petition is dismissed.

P.R. RAMAN,
JUDGE.

knc/-